

1 (1) IN GENERAL.—Subchapter A of chapter 98
2 of the Internal Revenue Code of 1986 (relating to
3 establishment of trust funds) is amended by adding
4 at the end the following new section:

5 **“SEC. 9512. WATER INFRASTRUCTURE TRUST FUND.**

6 “(a) CREATION OF TRUST FUND.—There is estab-
7 lished in the Treasury of the United States a trust fund
8 to be known as the ‘Water Infrastructure Trust Fund’,
9 consisting of such amounts as may be appropriated or
10 credited to such fund as provided in this section or section
11 9602(b).

12 “(b) TRANSFERS TO TRUST FUND.—There are here-
13 by appropriated to the Water Infrastructure Trust Fund
14 amounts equivalent to the fees received in the Treasury
15 before January 1, 2023, under section 2(b) of the Water
16 Infrastructure Trust Fund Act of 2017.

17 “(c) EXPENDITURES.—Except as provided by sub-
18 section (d), amounts in the Water Infrastructure Trust
19 Fund shall be available, without further appropriation, as
20 follows:

21 “(1) 50 percent of the amounts shall be avail-
22 able to the Administrator of the Environmental Pro-
23 tection Agency for making capitalization grants
24 under section 601 of the Federal Water Pollution
25 Control Act (33 U.S.C. 1377).

1 “(2) 50 percent of the amounts shall be avail-
2 able to the Administrator for making capitalization
3 grants under section 1452 of the Safe Drinking
4 Water Act (42 U.S.C. 300j-12).

5 “(d) LIMITATION ON EXPENDITURES.—Amounts in
6 the Water Infrastructure Trust Fund may not be made
7 available for a fiscal year unless the funds appropriated
8 to the Clean Water State Revolving Fund through annual
9 capitalization grants is not less than the average of the
10 annual amounts provided in capitalization grants under
11 section 601 of the Federal Water Pollution Control Act
12 (33 U.S.C. 1381) for the 5-fiscal-year period immediately
13 preceding such fiscal year.”.

14 (2) CLERICAL AMENDMENT.—The table of sec-
15 tions for subchapter A of chapter 98 of such Code
16 is amended by adding at the end the following new
17 item:

“Sec. 9512. Water Infrastructure Trust Fund.”.

18 (b) VOLUNTARY LABELING SYSTEM.—

19 (1) IN GENERAL.—The Secretary of the Treas-
20 ury, in consultation with the Administrator of the
21 Food and Drug Administration, manufacturers, pro-
22 ducers, and importers, shall develop and implement
23 a program under which the Secretary provides a
24 label designed in consultation with manufacturers,
25 producers, and importers suitable for placement on

1 products to inform consumers that the manufac-
2 turer, producer, or importer of the product, and
3 other stakeholders, participates in the Water Infra-
4 structure Trust Fund and is contributing to Amer-
5 ica's clean water.

6 (2) FEE.—The Secretary shall provide a label
7 for a fee of three cents per unit. Amounts received
8 by the Secretary shall be deposited in the general
9 fund of the Treasury.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 the date of the enactment of this Act.

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